

FY-2011 SERVICE PLAN GENERAL INSTRUCTIONS FOR SECTION B

PURPOSE:

The purpose of Section B is to provide the department with information on the estimated K-12 formula eligible special education costs for FY-2011. This information is used by the department to calculate estimates for FY-2011 Special Education Formula Funding - Block Grant, Special Education Expenditures Reimbursement and Extraordinary Reimbursement. These revenue projections are used for preparing local budgets and for the Legislature in setting the FY-2011 appropriation. The department is interested in the best estimates you can provide of FY-2011 Special Education costs. This means that you should only include costs that you realistically feel will be approved during the local budget process.

BUDGET ENTITIES:

Section B is to be completed by each budget entity (school district or supervisory union), that is expected to incur K-12 Special Education costs for FY-2011 (July 1, 2010 through June 30, 2011). Each budget entity completes a Section B reflecting only the services and costs paid for by that individual budget entity. For this exercise, **the costs paid by the supervisory union such as special education administration should be included in Section B for the supervisory union and not duplicated as assessment on the Section B's for the member school districts.**

The costs shown by the supervisory union and school districts should be the total special education cost **including those expenses that will be charged to IDEA-B funds**. When preparing State funding estimates based on the service plan information, the department first deducts the amount estimated to be covered by IDEA-B grant funds so it is important that the costs covered by IDEA-B funds are included in the estimates provided.

For each budget entity, report the amount shown on the "FY-2011 Total Estimated Eligible Special Education Cost" line from Section B, Part 2 on Section A, Part 1 in the "Section B (K-12)" column. The reports from all the budget entities are added together to come up with the unduplicated K-12 special education costs for the supervisory union as a whole.

THREE PARTS:

All three parts of this section are to be submitted for each budget entity. **The three parts are connected and should be consistent.** On Part 1, the service information requires an estimate of the number of students by special education service category for the current year and next year. Also on Part 1, the staff needed to provide those services is shown for the two years. On Part 2, the cost of providing the services listed on Part 1 for next year is estimated. Part 3 (a) is a listing of the students whose special education costs are expected to exceed \$50,000 for next year. Part 3 (b) is used by supervisory unions, joint contract districts and interstate school districts to show the distribution of extraordinary cost to their member school districts. One of the common errors with these reports is that the information provided on the three parts does not match. Please use the same assumptions for completing all of the three parts so they make sense when looked at together.

Services and Cost Reported by Budget Entity Paying for Service

For Part 1, report only the students and staff numbers relating to services ***paid for by that particular budget entity***. So if the supervisory union arranges and pays for K-12 speech services for all of its member school districts, then all of the speech services would be shown on the supervisory union budget entity and nothing would be reported by the member school districts for speech. This means that the supervisory union budget entity would count on Part 1 all of the K-12 students receiving speech services as well as the supervisory union speech staff. Students counted by the supervisory union for speech services may be counted by their school district for other special education services that the school district pays for directly.

Total Eligible K-12 Special Education Cost

The information contained in Section B is to include all special education services paid for by that budget entity for its K-12 students that are eligible for State and Federal special education funding. The cost of special education services for Preschool students is excluded from Section B except for Part 3 for the Extraordinary Cost. The services to be purchased from Federal funds earmarked for students with disabilities (IDEA-B) are to be included if they are eligible costs for K-12 special education services. Ineligible costs for state funding such as training in excess of \$3,000 can only be included in Section B if they will be paid for with IDEA-B funds.

INSTRUCTIONS FOR SECTION B - Part 1 – Student & Staff Information

General Information

The information requested here is required by statute and will be used as justification for the FY-2011 funding request from the Legislature. This form is designed to show the count of services provided to the resident students and State-Placed students that the school district expects to serve.

For students - count K-12 resident and State-Placed students on IEPs in each service category. Use only whole numbers (i.e. count student as “1” if receiving service regardless of whether part-time or part of year). Only include students in a service category if the service is or is expected to be required by the IEP and paid for by the school district. Many students will be counted in more than one category as they receive more than one IEP service. Also the same student may be counted by more than one budget entity if the costs of services he or she receives are paid by different budget entities.

For staff - full-time equivalents (FTEs) are used. The full-time equivalent (FTE) is the portion of a full school year that each staff person works. A teacher who works full-time for the full school year is a 1.0 FTE. A teacher who works three full school days out of five for the school year works 0.6 FTE (3/5). A teacher who works 3 ¼ hours each day out of a 6 ½ hour school day works a .5 FTE (3.25/6.5). A special educator who works full days for the school year plus 18 days in the summer would be a 1.1 FTE (193 days/175 school days). In some cases, you may need to divide staff between categories. The split should be made based on how the staff member normally divides his/her time. For example, if you have a psychologist you hire three school days per week and on the average, she spends one day on assessments and two days on counseling, you would show 0.2 FTE (1/5) for assessment and 0.4 FTE (2/5) for counseling. **Please limit the FTE to two decimal places.**

NOTE: If the service is provided without a special education cost being incurred, enter "N/C" instead of an FTE to indicate no cost.

FY-2010 (This Year) - refers to the year from July 1, 2009 through June 30, 2010.

FY-2011 (Next Year) - refers to the year from July 1, 2010 through June 30, 2011.

This year's student information - can be obtained based on staff caseload counts as well as your childcount information. **Next year's student information** - needs to be estimated, based on current numbers, trends in your childcount and your knowledge of the students.

Staff for FY-2010 - use the actual staff you are planning for the current year that qualifies as eligible special education cost under the current rules. This includes both the staff you hire under your negotiated agreement and the staff who have separate service contracts. In some cases, you may need to be somewhat arbitrary in dividing your staff FTEs between service categories. **The important thing is to provide the most accurate staff numbers possible divided between categories as well as you can.**

Staff for FY-2011 - should be estimated as realistically as possible. These FTEs will be based on the new eligible cost rules that are currently in draft form. You should include new positions if you realistically believe they will be funded.

For FY-2010 - Division of Staff Between "Core Staff" and "Non-Core Staff" - The eligible cost rules incorporating core staff which became effective since FY-1994 allow flexibility for a limited number of staff to provide EST and 504 services as well as special education services. Currently the State Board has approved for public comment a change in the eligible cost rules that would change the way flexibility is allowed and would eliminate core staff. We are assuming that some version of that rule change will be implemented for FY-2011 and that core staff will not be used in FY-2011.

"Core Staff" was established for each budget entity as a full-time equivalents number of professionals and aides. A budget entity can use up to the **"Core Staff" FTEs for professionals and aides established as the core staff level for that budget entity.** For clarification of core staff, please refer to the Technical Guide for Special Education Cost Documentation. Any staff time not designated as core staff or in excess of the core staff allocation for the school district or supervisory union budget entity should show as non-core staff.

The "Core Staff" blocks are shown for the two Service Categories - (03) Resource Room and/or Consulting Teacher and/or Special Educator Services and (14) Speech Language Instruction. The costs of the portion of the positions designated as "Core Staff" are eligible for the funding formula as long as the staff member is providing either direct or consultative services to:

1. students for special education services required by their IEPs;
2. students for services required by their 504 plan; and
3. students for services in their Educational Support Team Plan.

Special education staff, other than for "Core Staff" time, is chargeable to the special education funding formula only for the time devoted to special education (IEP services, special education evaluations and related administrative activities) and is reported as non-core staff. There is some additional flexibility allowed for non-core staff time under the small group rule. This allows special education staff time for serving a small group of eight or fewer students to be charged to special education as long as the majority of the group are receiving IEP services. If half or more of the group are not receiving IEP services, only the portion of the staff cost relating to providing IEP services can be charged as a special education cost.

For FY-2011, there is no breakdown between core staff and non-core staff. This is based on the assumption that some version of the new eligible cost rules will be in effect for FY-2011. This means that for the two categories of (03) Resource Room and/or Consulting Teacher and/or Special Educator Services and (14) Speech Language Instruction, the staff that can be charged to special education will be based on the new rule. Although there may be changes to the draft rule before it goes final, it is too early in the rule making process to have a sense of what might be changed. We will try to update you prior to the due date of the service plan on what the potential changes might be. However for right now, the only version we have is the version which has gone out for public comment. The draft rule is as follows:

- (1) Salaries and benefits of special education instructional staff as follows:
 - (a) Licensed special education teachers and speech language pathologist in proportion to the time that they carry out special education responsibilities which is allowed to include up to 25% of their time for providing any combination of the following services - services required for EST or 504 plans, providing service to small groups not to exceed eight students in which the majority of the students are receiving IEP services, or services through an approved co-teaching model with a regular educator as specified in a student's IEP.
 - (b) Instructional aides in proportion to the time that they carry out special education responsibilities which is allowed to include up to 20% of their time for providing any combination of the following services - services required by students' EST or 504 plans or providing services to small groups not to exceed eight students in which the majority of students are receiving IEP services.

For estimating the portion of each special educator's and paraprofessional's salary that will be considered a special education eligible cost for the current year and next year, you will need to consider the amount of time that the person has spent providing IEP services in recent years and what you expect the student population to be for each year. The schedules that the special education staff will submit for September 2009 should be used as a basis for the current year. For next year, it is important to also consider the change in student population based on grade progression.

Service Category - The chart on the next three pages provides an explanation of what is to be included for students and staff for each of the service categories. The information requested is for the K-12 students and services (**do not include** Pre-School or Essential Early Education Programs). Also we are **only requesting information for K-12 students on IEPs**. The only exception is that the assessment category includes all students expected to be evaluated, regardless of the outcome of the process.

STUDENTS (K-12)**STAFF (SERVING K-12)****(01) Residential Placements**

Show the number of students in residential placements for IEP services for any part of the year but only if paid for by the school district. (Do not include State-Placed Students whose residential placement is paid directly by State agencies.)	Leave blank as staff not employed by budget entity.
---	---

(02) Special Class Programs

Show the number of students on IEPs receiving special class instruction at public or approved independent schools. Examples of these include ON-TOP, Gateway, Centerpoint and Project SOAR.	Only include special education staff FTEs for special class programs operated by this budget entity (even if they serve students from outside your school). If the staff provides services to students other than special education students, the staff FTE needs to be prorated based on the ratio of special education students to total students in the program. Also if there are regular education staff providing services, their FTE and costs are not included as special education costs. If all instruction is provided by paying tuition to other school districts, enter zeros here.
---	--

(03) Resource Room and/or Consulting Teacher and/or Special Educator Services

Show the number of students on IEPs receiving services from a resource room teacher, consulting teacher, or special educator whether directly, through an aide supervised by one of the above, or through consultation by the above with a regular education teacher that results in the provision of specialized instruction noted in the IEP.	Report the FTE for special educators or consulting teachers as professionals and the FTE of aides for the portion of time they work providing direct instruction for students that is considered eligible cost under the State Board of Education rule for each year. For “Core Staff” and “Non-Core Staff” reporting in FY-2010, see page 3.
---	---

(04) Behavioral Specialist Services

Show the number of students on IEPs receiving services from a person specifically hired as a Behavior Specialist. This services may be direct instruction or consultation with the classroom teacher as above.	Show the FTE for appropriately credentialed professionals employed or contracted working as a Behavior Specialist. Indicate the FTE that they provide IEP services to special education students. Include the FTE of aides and/or behavior interventionists working under the supervision of appropriately credentialed professionals providing primarily behavioral services.
--	--

(05) Integration Facilitator Services

Show the number of students on IEPs receiving services from a person hired as an Integration Facilitator. This person may provide direct instruction or consultation with the classroom teacher.	Show the FTE for licensed special educators working as an Integration Facilitator employed or contracted for the FTE they provide IEP services.
--	---

STUDENTS (K-12)**STAFF (SERVING K-12)****(06) Community and/or Employment Services**

Show the number of students on IEPs receiving community transition and/or job training services or placement by a person specifically hired for that purpose.	Show the FTE for staff providing services specifically for students on IEPs in the areas of community transition and/or job training and placement services. Include both staff employed and contracted by the school district.
---	---

(07) Vision Services

Show the number of students on IEPs receiving specially designed services for the blind and visually impaired. Services may be direct services or consultation with classroom teachers.	Show the FTE for staff providing services as required by IEPs with Teacher of the Blind and Visually Impaired shown as professional. The only aides to be included here would be classroom aides working with the Teacher of the Blind and Visually Impaired.
---	---

(08) Adaptive Physical Education Services

Show the number of students receiving specially designed physical education instruction as an IEP service because regular physical education is not appropriate for the student or for specially designed physical education which is in addition to regular physical education.	Show the FTE for licensed professionals with appropriate training providing special physical education to a student as required by the IEP. The only aides to be included here would be APE classroom aides working with an APE teacher.
--	--

(09) Individual Aides and/or Individual Tutoring

Show the number of students receiving individual supervision/assistance in the student's various class setting as required by student's IEP. Also include the number of students tutored in segregated settings such as homebound or hospital settings in order to provide IEP services.	Show the FTEs for professional staff and aides providing these services as required by students' IEPs.
--	--

(10) Health Services

Show the number of students receiving special nursing, health or medical services needed specifically for students with disabilities to access school programs.	Show the FTEs for staff who provide service (beyond staff required by the non-special education School Quality Standards) as required by students' IEPs. Note: staff required by the non-special education School Quality Standards is not eligible for special education funding per State Board Rule.
---	---

(11) Occupational and/or Physical Therapy

Show the number of students receiving IEP services from an Occupational Therapist and/or a Physical Therapist. The OT/PT services may be direct service, consultation with the classroom teachers, or by an aide under the direction of an OT/PT.	Show the FTE for professional staff providing these IEP services. The only aides to be included here are aides who provide only OT/PT services under the direction of a professional staff person.
---	--

STUDENTS (K-12)**STAFF (SERVING K-12)****(12) Counseling Services**

Show the number of students receiving counseling services as required by their IEPs.	Enter the FTEs for professional staff for time spent providing counseling services to special education students. <u>Do not include any staff required by the non-special education School Quality Standards.</u>
--	--

(13) Assessment Services

Show the number of students receiving comprehensive initial evaluations or re-evaluations. Include students regardless of the outcome of the evaluation.	Show the FTE for personnel who perform evaluations to determine special education eligibility. Include the FTE for staff members who specifically do evaluation and the FTE for personnel hired to do evaluations. <u>Do not duplicate staff FTE</u> which has already been included as a service provider in another category.
--	--

(14) Speech Language Instruction

Show the number of students on IEPs receiving speech or language services from a Speech Language Pathologist. The service may be direct services or service by an aide supervised by the SLP.	Show the FTEs for professional staff and aides providing speech/language instruction that is considered eligible cost under the State Board of Education rules for each year. For “Core Staff” and “Non-Core Staff” reporting in FY-2010, see page 3.
---	---

(15) Audiology and/or Deaf Education

Show the number of students receiving Audiology or educational services specifically designed for students who are deaf or hard of hearing. Include students receiving services from a sign language interpreter. If a student receives all services in a (01) residential placement or (02) special class program, they should be counted in that category and not in this category.	Show the FTEs for professional staff and aides providing Audiology and deaf education services outside of residential or special class programs.
---	--

(16) Transportation Services

Show the number of students with disabilities whose IEPs require special transportation to and from school or to move from one part of their school day to another.	Show the staff FTEs for providing special Transportation services. Count bus drivers as professional and school bus aides as aides. Only staff employed by the school district need be included.
---	--

(17) Other Related Services

Show the number of students with disabilities who require other related services to access their educational program. <u>Do not use this category for extended school year services if the service fits into one of the above categories. If the service does not fit into one of the above categories, add a brief description of the service being provided.</u>	Show the FTEs of staff required to provide services employed or contracted to provide these services. If service is provided by regular education staff or staff included above, enter “n/c”.
---	---

INSTRUCTIONS FOR SECTION B - Part 2 – Special Education K-12 Budget

General Instructions

Once the number of students requiring services and staff needed for next year (FY-2011) has been estimated on Part 1, the cost of providing those services needs to be estimated. This information will be used in the Department's funding request to the Legislature as well as to provide school districts with special education revenue projections for the upcoming year. The cost information needs to be your most realistic estimate of the Special Education Budget for FY-2011 for each budget entity.

It is important not to duplicate cost between budget entities. The cost is to be shown by the budget entity which pays for the cost. The actual transfer of funds to pay the assessment paid to a supervisory union or union school or other similar costs are not to be included as they are duplicated costs. The supervisory union and union school which collects the assessment should show what they anticipate spending on special education services.

The estimated costs are for the year from July 1, 2010 through June 30, 2011. To estimate amounts for the next year, consider the effect of inflation. It is easiest to make some basic assumptions about the increases needed to cover inflation. Using information from your supervisory union staff and any other sources, you may want to decide on the following:

- a. Percentage increase in salary anticipated for school year 2010-2011 unless the contract is already settled for that year;
- b. Percentage increase or anticipated rates for all benefits for school year 2010-2011;
- c. Estimated increase for supplies, textbooks and other instructional materials;
- d. Expected mileage reimbursement rates; and
- e. Any other anticipated rate changes affecting special education or any new costs to be included.

Costs to be included in Section B - Part 2 are:

1. All eligible costs for special education services provided to resident K-12 students on IEPs;
2. All costs listed on extraordinary cost summary for K-12 students; and
3. All eligible costs to be paid from Federal (IDEA-B) funds for K-12 students.

The cost of providing services to preschool children is to be excluded from Section B – Part 2. The exclusion of Preschool costs applies to costs paid from all sources including State, Federal and local funds.

This section can include costs for State-Placed Students that you expect to be educated by your school district if the school district will be paying the cost. You also need to show the amount of State-Placed Student Reimbursement you expect to receive on the line "Less State-Placed Student Reimbursement for the above services". The net result is that you are showing the cost for your school districts that will be eligible for federal IDEA funding and State funding formula reimbursement.

Budget Detail Instructions

Worksheets are provided to help in the budget building process. The worksheets are meant to assist you but you do not need to submit them with the service plan. All worksheets and other backup information should be kept in case questions arise during the review process.

1000 Direct Instruction - Special Education

Direct instruction costs will cover Service Categories 01-09 from Section B, Part 1 of the Service Plan.

100 Teacher Salaries

Include special education teachers hired under your negotiated agreement who provide special education services (Service Categories 01-09) to students on IEPs. Start with your current staff in this area and make any adjustments based on estimated time spent providing services not eligible for formula reimbursement. Adjust for any changes in staff level proposed for FY-2011. The salaries should reflect any estimated increase in salaries for FY-2011 provided by the terms of the negotiated agreement. Include the estimated amount needed for summer services and substitutes if those costs are coded to salaries (Worksheet Page 1).

100 Aide Salaries

This will cover the costs for all aides for **Service Categories 01-09** whether program or individual aides. Estimate in same manner as for teacher salaries (Worksheet Page 2).

200 Employee Benefits

Include the cost of benefits **for the above two categories**. Estimate the cost for each benefit for which the staff is eligible under their negotiated agreement. You need to be sure to include the benefits for new positions and use the projected rates for FY-2011 (Worksheet Page 3).

300 Purchased Professional Services

Estimate the cost of contracted services (positions not hired under your negotiated agreement) to provide services under **categories 01-09**. (The contracted services for related services, such as OT/PT, counseling and speech services, should be included in the 2100's.) First estimate the rate for FY-2011, then multiply that by the amount of time you will require. If substitutes and/or summer services were not included under salaries, the cost needs to be included here.

For example, if you hire a job site developer for 2 days per week under a contracted service agreement and you estimate the rate for FY-2011 at \$150/day, then you would multiply \$150/day X 2 days/week X 35 weeks to get \$10,500 (Worksheet Page 3).

400 Purchased Property Services

The eligible costs in this object code are rental of equipment and repair and maintenance of equipment required by a student's IEP (Worksheet Page 3).

500 Other Purchased Services Except Tuition & Excess Cost

The costs to be included here are communication costs (postage & telephone), and travel by the instructional staff to provide services. Student transportation to and from home is included under 2700 Student Transportation Services. Only include costs relating to Service Categories 01-09 (Worksheet Page 4).

560's Tuition (Special Education Programs)

Estimate the tuition for residential placements and special class programs for students placed in either in accordance with their IEPs. This will include special education tuitions whether to public or independent school and whether in-state or out-of-state. Never include regular education tuition as a special education cost. For collaborative programs, the total tuition amount should be reflected; for the non-collaborative tuition, you should only include the portion of the tuition relating to eligible costs (Worksheet Page 4).

594-595 Excess Cost Expense

Estimate the excess cost for special education services that you will incur for your resident students tuitioned to other school districts (Worksheet Page 5). This includes excess cost fees for mainstream special education services as well as excess cost for specific individual services such as an individual aide.

600 Supplies and Materials

For your direct instructional special education programs (Service Categories 01-09), estimate the cost of textbooks, computer software, manipulative devices, and other supplies needed. Note: do not include supplies and materials for SLPs, OT/PTs or testing under the 1000 function code as they belong under the 2100's (Worksheet Page 5).

730 Equipment

The only equipment considered as eligible special education cost is equipment required by a student's IEP or for special education administration. Under this category, only include equipment required by individual students' IEPs for direct instruction. Equipment is included under other function code categories if it relates specifically to that function. For example, a print enlarger for an individual student would go under this direct instruction equipment while an auditory trainer would go under 2150 for Speech Pathology and Audiology Services as it relates to the speech function (Worksheet Page 5).

Other Function Codes

On the remaining function codes, make sure you cover all the object code classes for each function code. For example, for SLP services, be sure to include the staff's salary, benefits, cost of substitutes, supplies, equipment, and staff travel under the 2150-function code.

2130 Health Services

For the services and staff shown under Health Services (**Service Categories 10**), estimate the cost of those services for FY-2011. You **cannot include** here the cost of staff required by non-special education School Quality Standards as it is an ineligible cost (Worksheet Page 5).

2140 Psychological Services

For the services and staff shown under Counseling Services and Assessment Services (**Service Categories 12 and 13**), estimate the cost of those services for FY-2011. You can include the costs of test materials to be used for special education evaluations. You **cannot include** cost of staff required by non-special education School Quality Standards even if they perform these services (Worksheet Page 5).

2150 Speech Pathology and Audiology Services

For the services and staff shown under Speech Language Instruction, Audiology and/or Deaf Education (**Service Categories 14 and 15**), estimate the cost for FY-2011. You need to review each of the object code groups so that you do not miss some of the associated costs (100-730) (Worksheet Page 6).

2160 Occupational Therapy Services

For services and staff shown under Occupational and/or Physical Therapy (part of **Service Category 11**), estimate the portion of the staff and costs that relates to providing Occupational Therapy (Worksheet Page 6).

2190 Other Support Services for Students

For those services and staff, included under the Other Related Services (**Service Category 17**) as well as the Physical Therapy services (part of **Service Category 11**), estimate the cost of providing that service (Worksheet Page 6).

2200 Support Services - Instructional Staff

Include the cost of in-service activities relating to special education. This would include the cost of attendance at training conferences on special education topics and local in-service activities focusing on special education topics. The maximum amount eligible for funding formula reimbursement for FY-2011 is \$3,000 per supervisory union. Only include over \$3,000 if you plan on paying for the amount in excess of \$3,000 from IDEA-B funds. Do not include the costs covered by Act 230 Grants, as those costs are not eligible for funding formula reimbursement. (Worksheet Page 6)

2420 Special Education Administration

This cost shows up in the supervisory union budget if the special education administration staff is employed by the supervisory union. This will include the special education administrator for the supervisory union and his/her support staff **for the time they devote to special education administration**. Also, include in this category the associated costs such as telephone, postage, supplies, equipment and travel. If special education administration staff is employed at the school district level, estimate the cost in the same manner as above and report under the school district. **Do not include** the cost of financial services such as bookkeepers, business managers or auditors as such costs are not eligible. Also, ineligible costs relating to office space such as rent, heat and electricity should not be included. (Worksheet Pages 6 & 7)

2700 Student Transportation Services

This covers the cost of Transportation (**Service Category 16**). Estimate the actual cost of transportation of students with disabilities to and from home for those students who cannot be accommodated by regular school bus service. This may include the cost of aides on a school bus if it is an IEP required service for a student with a disability. (Worksheet Page 7)

Other Function Codes

For other categories of special education costs that do not fit under the function codes shown on the form, add the function code, description and estimated cost for FY-2011.

Less Tuition and Excess Cost Revenue

Estimate the amount to be received as special education tuition and excess cost revenue from outside the budget entity for costs included on this page. For example, if you ran a local program which costs you \$60,000 for 4 students or \$15,000 per student and you expect 2 students will come in as tuition students, you would show \$30,000 as estimated tuition revenue. You should include all anticipated special education tuition and excess costs revenue here **except for State-Placed Students**.

Less State-Placed Student Reimbursement

This is an estimate of the reimbursement expected to be received on the above expenditures for State-Placed Students. Only include reimbursement anticipated for the costs included on this page. Effective July 1, 2008, the exclusion for reimbursing school district for “mainstream” special education services has been eliminated so that school districts can claim reimbursement for specialized instruction offered by special education staff outside of special class program.

FY-2011 Total Estimated Eligible Special Education Cost

This is the total of the amounts above. Be sure that the amounts for estimated tuition/excess cost revenue and State-Placed Student Reimbursement are subtracted (not added). It is a good idea to check this total against the prior year’s service plan and the final expenditure report for the year just completed to make sure that the total makes sense.

Distribution to Member School Districts

The “FY-2011 Total Estimated Eligible Special Education Cost” from above needs to be divided among the member school districts based on their estimated share of the special education cost based on how the costs are assessed to the member school districts. For budget entities that are school districts (except interstate school districts), this section requires the name of the school district and the total from above needs to be listed in the appropriate columns. The exception is for supervisory unions, joint contract districts and interstate school districts. For these budget entities, list the name of the member school districts and the amount that each school district would be allocated of the total above based on their assessment process. The total must agree with the FY-2011 Total Estimated Eligible Special Education Cost shown above.

INSTRUCTIONS FOR SECTION B - Part 3

Part 3 is the only part of Section B that may include preschool costs. Extraordinary reimbursement covers the cost of all special education students ages 3 through 21 if their special education costs are expected to exceed \$50,000 for July 1, 2010 through June 30, 2011. This only applies to cost for service on or after their 3rd birthday or until their 22nd birthday. Any costs for services before the third birthday are not eligible for extraordinary reimbursement. Costs for services on or after the 22nd birthday are allowed only if an extension has been approved in writing by the Commissioner of Education.

Part 3(a) – Extraordinary Cost Summary

Part 3(a) is used to report the extraordinary cost by student with one line being used for each student. The first six columns require information about the student. The remaining columns should be completed with the estimated special education cost for the student for FY-2011 by the expenditure categories shown. **All of the costs listed in this summary by student should already be included in Section B, Part 2 except for preschool student's costs which are included in Section C. Do not list a student here unless his/her total estimated cost for FY-2011 exceeds \$50,000.**

Student's Initials:

Enter the student's initials.

Student ID Number:

Enter the student's seven digit identification number. (If you need an ID number, check with the school district person responsible for student census.)

Student's Town Code:

Enter the four-digit town code (T001 for Addison through T254 for Worcester) which reflects the student's legal residence.

If Preschool Check:

Enter a check in this box if the student will be a preschool student during FY-2011. If the preschool box is checked, only report the costs for the portion of the school year after the child's 3rd birthday.

Disability Category:

Use the following childcount codes to reflect student's **primary** category of disability:

<u>Code</u>	<u>Disability Category</u>	<u>Code</u>	<u>Disability Category</u>
01	Learning Impairment	08	Other Health Impairments
02	Hearing Impaired	09	Specific Learning Disability
03	Deaf	10	Deaf-Blind
04	Speech/Language Impaired	11	Multi-handicapped
05	Visually Impaired	12	Developmentally Delayed
06	Emotional-Behavioral Disability	13	Traumatic Brain Injury
07	Orthopedically Impaired	14	Autism

Residential?

Circle "yes" if student is expected to be in a residential placement paid by the school district for any part of FY-2011 (July 1, 2010 through June 30, 2011).

Special Education Tuition

Enter the amount estimated as this student's eligible special education tuition for FY-2011. Do not include regular education tuition or the ineligible portion of a public school special education tuition.

Equipment

Enter the estimated rental or purchase cost of any equipment required by the student's IEP.

Other Instructional Cost

Enter the estimated cost of this student's instructional costs that are not considered tuition or equipment. This would include individual aide cost for students who have them. This could also include excess cost or a proration of other special education instructional staff's time based on either time spent with student or on caseload. (All services attributed to these students must be clearly identifiable on the students' IEPs.)

Related Services

Enter the estimated cost of this student's related services, which might include these services:

- Health Services,
- Occupational & Physical Therapy,
- Counseling Services,
- Assessment Services,
- Speech Language Instruction, and
- Audiology and Deaf Education.

Transportation

Enter the estimated cost of this student's transportation that is an eligible special education cost.

Total Cost

Add the total for the five cost categories to come up with the total cost for the student.

Eligible Extraordinary Cost

Compute the cost eligible for extraordinary reimbursement by subtracting \$50,000 from the "Total Cost".

Page Totals

At the bottom of the page, enter the totals for the five cost columns, the Total Cost column and the Eligible Extraordinary Cost column.

Please note that no administration expenses nor any costs to be paid from Federal funds can be included as part of an individual student's extraordinary cost.

Part 3(b) - Distribution of Extraordinary Cost to School Districts

This page is only needed for supervisory unions, interstate school districts, and joint contract districts that show extraordinary cost on Section B - Part 3(a). As the Extraordinary Reimbursement is paid to school districts, the revenue projection by school districts can not be prepared without knowing how the extraordinary costs are to be distributed to the member school districts. The issue is only with extraordinary costs reported by supervisory unions, interstate school districts and joint contract districts. As costs paid by supervisory unions, interstate school districts and joint contract districts are paid from assessments collected from their member school districts, a school district's share of the costs needs to be based on the how the assessment to that supervisory union, interstate school district or joint contract district is calculated. Usually the assessment for a year is based on a specific count such as ADM. For example, if Jay's share of the ADM for the prior year was 90% of the combined ADM for Jay and Westfield for grades K-6, then Jay's share of all costs incurred for the Jay-Westfield Joint Contract District would be 90% with Westfield responsible for the remaining 10% assuming the joint contract district uses ADM for their assessment. The Extraordinary Reimbursement needs to be distributed to the school districts in the same way the costs were. The instructions for completing the form are contained on the form itself.